

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL MEMORANDUM**

**HB 278 – SB 405**

March 11, 2013

**SUMMARY OF ORIGINAL BILL:** Adds officers and employees of a district attorney general's office or any state or local law enforcement agency to the list of public officers and employees required to maintain the confidentiality of tax information.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

**SUMMARY OF AMENDMENT (004096):** Adds that it is a Class E felony for such employees to disclose to any person, except as authorized by law, any such return or tax information. Requires such employees to be dismissed from office or discharged from employment upon conviction for such offense.

**FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:**

**Unchanged from the original fiscal note.**

Assumptions for the bill as amended:

- Prohibiting officers and employees of a district attorney general's office or any state or local law enforcement agency from disclosing returns, tax information, and tax administration information will not result in a significant fiscal impact to state or local governments.
- There have been zero admissions in recent years pursuant to Tenn. Code Ann. § 67-1-1709. It is estimated that adding officers and employees of a district attorney general's office, or any state or local law enforcement agency personnel, to the list of public officers and employees punishable under this statute for disclosing confidential tax information, will not result in a significant fiscal impact to state or local governments.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise". The signature is fluid and cursive, with the first name "Lucian" written in a larger, more prominent script than the last name "Geise".

Lucian D. Geise, Executive Director

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